

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
DECLARATION AND POWER OF ATTORNEY**

As below named inventor, I declare that I am the original, first and sole inventor of the subject matter which is claimed in the specification identified below and for which a patent is sought on the invention as titled therein. I hereby state that I have reviewed and understand the contents of said specification including the claims, as amended by any amendment referred to herein. I acknowledge the duty to disclose information which is material to the examination of this application in accordance with 37 C.F.R. §1.56(a).

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TITLE OF THE INVENTION: TEETH TREATMENT DEVICE

 x Patent Application Attached

 X This is a continuation-in-part of our prior application entitled TEETH TREATMENT DEVICE, filed June 28, 2002, having Serial No. 10/185,087.

 x No earlier filed foreign application's priority is claimed.

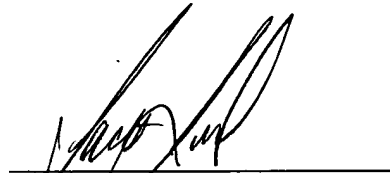
POWER OF ATTORNEY: The power to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith is hereby granted to:

John S. Munday, Registration No. 22,636

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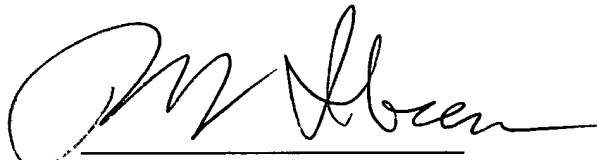
I further declare that all statements made herein on my own knowledge are true and all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

SIGNATURE OF INVENTORS



Scott Jacobs

Date: JUN 9 04



Robert Ibsen

Date: 1-19-04